



**Finance Committee  
NOTICE OF MEETING**

Thursday, November 9, 2017 ~ 2:00 pm  
112 Algonquin Road

**AGENDA**

1. Call to Order & Roll Call
2. Public Comments
3. [Vote] [Minutes May 15, 2017](#)
4. [Vote] [Minutes October 24, 2017](#)
5. [Vote] [Financial Services Agreement - Lauterbach & Amen, LLP](#)
6. [Vote] [Audit Services Agreement - Klein Hall CPA's](#)
7. [Vote] [Credit Card Policy Recommendation](#)
8. [Vote] [2018 Budget Recommendation](#)
9. Adjournment

Chairman: Bryan Croll

**NOTICE AS POSTED**

Village of Barrington Hills  
**Finance Committee Meeting Minutes**  
May 15, 2017 ~ 1:00 p.m.

**Call to Order:** 1:05 p.m.

**Members Present:** Bryan Croll, Chairman, Trustee Maison, President McLaughlin ex officio

**Others Present:** Treasurer Peggy Hirsch, Director of Administration Robert Kosin, Klien Hall Auditor

**PUBLIC COMMENTS**

None made.

**MINUTES**

Minutes of March 9, 2017 were accepted as submitted.

**AUDIT FY 2016 REVIEW DRAFT – Klein Hall**

Treasurer Hirsch for the benefit of the Committee introduced Timothy Gavin with Klein Hall as the auditor for FY 2016. He reviewed a draft of the audit and found no noteworthy items reportable items in the financial performance of the Village. The format of the audit continues to follow GASB 42 as opposed to prior structure of the cash accrual method by the Village,

Timothy Gavin reviewed a draft of the management letter and it too a had no material or noteworthy defects in the operation of the finances of the Village. He did bring to the attention of the Committee two items for future action being the development of a credit card policy and reconciliation of certain large assets to the depreciation and loss control schedule. It was his opinion that this was the least critical management letter one could receive.

After review and discussion, the Committee on its own motion, recommended that the Audit Report and Management Letter for FY 2016 be presented for consideration to the Board of Trustees.

**HISTORIC TRENDS IN SPENDING REVIEW**

Financial Review/Investment Review

Treasurer Hirsch using the unaudited Fiscal 2017 month end Treasurer's Report from April for a discussion of the spending and investment this year. No unusual occurrences were identified; however detail review will occur from the audit conducted by Klein Hall.

Adjournment at 4:03 p.m. by acclamation of those present.

Robert Kosin, Recording Secretary

**Village of Barrington Hills**  
**Finance Committee Meeting Minutes**  
October 24, 2017 ~ 3:00 p.m.

Call to Order: 3:05 p.m.

Members Present; Bryan Croll, Chairman, Trustee Maison, President McLaughlin ex officio  
Others Present: Treasurer Peggy Hirsch, Director of Administration Robert Kosin, Chief  
Schemelsberger

**PUBLIC COMMENTS**  
Linda Cools

**MINUTES**  
Minutes of May 15, 2017 were deferred for another meeting.

**FINANCIAL REVIEW 2017 3<sup>rd</sup> Quarter**  
Treasurer Hirsch using the Treasurer's Report reviewed the financial expenses and revenues to date.

**2018 REVENUE FORECAST DISCUSSION**  
Treasurer Hirsch opined that no changes from prior year is forecast for revenue. The levy amount is pending a review of expenses and budget.

**AUDIT SERVICES FY 2017 DISCUSSION**  
Treasurer Hirsch believed the continuation of financial services from Lauderback & Amen and Klien Hall would best suit the Village for another year.

**2018 BUDGET WORKSHEET RECOMMENDATIONS**

The Budget worksheet prepared by the Treasure were first examined with the operating expenses of the Police Depart. Each GL Account was examined, and the overall Department expense were projected by the Chief to be reduced over last year.

The expenses were yet to be established for employee compensation and health insurance.

The budget worksheet was for business loss and liability was presented with a proposal for coverage for cyber security and breach.

The worksheet for Roads & Bridges was submitted from the previous meeting of the Committee and forecast expenses were to include a repaving of 3.3 miles and forecasted by the Chairman to achieve four miles.

The worksheet of Buildings and Grounds was reviewed with the expenses forecast for a replacement of the generator in FY 2018. Due to a change in contractors the Fire Station roof over the apparatus building will be rescheduled for next fiscal year. Discussion was forecast for snow plowing of driveway and side walk expenses pending from the services from Cuba Township.

It was the sense of those present to resume the review at the next meeting of the Committee.

Adjournment at 4:30 p.m. by acclamation of those present.



# Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563

PHONE 630.393.1483 • FAX 630.393.2516

www.lauterbachamen.com

October 24, 2017

The Honorable President  
Members of the Board of Trustees  
Village of Barrington Hills, Illinois

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature of the limitations of the services we will provide for the Village of Barrington Hills.

It is our understanding that Lauterbach & Amen, LLP will provide monthly accounting assistance. Such assistance will be arranged between the Village and Lauterbach & Amen, LLP and will be billed at the rates noted below. If for any reason this arrangement becomes unacceptable, it can be terminated by either party with 30 days written notice

Our fees for the above services will be as follows:

	Year Ended 12/31/2018
Monthly Accounting Services	\$ 2,110
Tax Levy Preparation	\$ 1,030
Year End Workpapers	\$ 3,300
Total Annual Cost	\$ 29,650

These services cannot be relied upon to detect errors, irregularities, or illegal acts that may exist. However, we will inform you of any such matters that may come to our attention.

Please indicate your acceptance of the above understanding by signing below. A copy is enclosed for your records. If your needs change, the nature of our services can be adjusted accordingly

Cordially,

*Lauterbach & Amen LLP*

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Village of Barrington Hills:

Accepted by: \_\_\_\_\_

Title: \_\_\_\_\_





3957 75<sup>th</sup> Street, Aurora, IL 60504  
Phone 630.898.5578 | Fax 630.225.5128  
KleinHallcpa.com

October 23, 2017

Members of the Village Board  
Village of Barrington Hills  
112 Algonquin Road  
Barrington Hills, Illinois 60010

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide the Village of Barrington Hills for the year ended December 31, 2017. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Village of Barrington Hills as of and for the year ended December 31, 2017.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Village of Barrington Hills' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Village of Barrington Hills' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (if presented)
2. Statement of Changes in the Employer's Net Pension Liability and Related Ratios – Police Pension Fund
3. Statement of Changes in the Employer's Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund
4. Schedule of Employer Contributions – Police Pension Fund
5. Schedule of Employer Contributions – Illinois Municipal Retirement Fund
6. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General Fund and Major Special Revenue Funds
7. Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Village of Barrington Hills' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain

additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. The Individual Fund Financial Schedules
2. Supplemental Data
3. Schedules of Expenditures of Federal Awards, if applicable

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the Village of Barrington Hills' financial statements. Our report will be addressed to the members of the Board of the Village of Barrington Hills. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of

receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village of Barrington Hills' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of the Village of Barrington Hills in conformity with U.S. generally accepted accounting principles based on information provided by you.

#### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in

communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The nonattest services expected to be performed during our audit of the financial statements as of and for the year ended December 31, 2017 as specified by the Village are as follows:

1. Preparation of two (2) copies and one electronic copy (.pdf) of the annual financial report.
2. Preparation of ten (10) copies and one (1) searchable PDF of the management letter containing comments and recommendations relative to the Village's internal controls and communication with those charged with governance.
3. Preparation of two (2) copies and one (1) PDF copy and electronic submission of the Annual Financial Report required by the State of Illinois Comptroller's office.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Klein Hall CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the U.S. Government Accountability Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Klein Hall CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit in March 2018 and to issue our reports no later than May 2018. Tim Gavin is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services, including expenses (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will not exceed \$16,600 if no single audit is needed. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Services will be invoiced to you from time to time as work progresses. In accordance with Illinois Compiled Statutes, payments for all services are due within sixty days of receipt of an invoice. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Village of Barrington Hills and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Klein Hall CPAs  
By: Timothy J. Gavin, CPA  
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Village of Barrington Hills.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## CREDIT CARD POLICY

### 1-9-3: - CREDIT CARDS:

A. Definitions: For the purposes of this section, the following definitions shall apply:

AUTHORIZED OBLIGATION:	Any fee, charge or cost imposed by, owing to or collected by or on behalf of the village, such items as: building permits, re-inspection fees, over weight permits, vehicle escort fee, extra details, document copy fees, accident report copy fees, raffle licenses, liquor licenses, target shooting permits, veterinary fees, surplus property sales. The list set forth herein is for purposes of example, and is not meant to be exhaustive or exclusive.
CREDIT CARD	An instrument or device, whether known as a credit card, bankcard, charge card, debit card, authorized teller machine card, secured credit card, smart card, electronic purse, prepaid card, affinity card, issued with or without fee by an issuer for the use of the holder to obtain credit, money, goods, services or anything else of value.

B. Acceptance Of Credit Cards: Credit cards will be accepted under the following conditions:

1. The village is authorized, but not required, to accept the payment of funds for any authorized obligation by credit card.

C. Fees:

1. As set forth herein, the village may, but is not required to, impose a convenience fee or surcharge upon a cardholder making payment by credit card in an amount to wholly or partially offset, but in no event exceed, the amount of any discount or processing fee incurred by the village. Such convenience fee or surcharge may be applied only when allowed under the operating rules and regulations of the credit card involved, or as applied by the service provider, such as Illinois e-pay and Oxcart. Such fees are not remitted in any part to the village. When a cardholder elects to make a payment by credit card and a convenience fee or surcharge is imposed, the payment of the convenience fee for surcharge shall be deemed voluntary by the cardholder and shall not be refundable.
2. No fee, or accumulation of fees, that exceeds the lesser of \$20 or 5% of the principal amount charged may be imposed in connection with the issuance of any license, sticker, or permit, or with respect to any other similar transaction. No fee, or accumulation of fees, that exceeds the lesser of 5% of %5 of the transaction involved may be imposed in connection with the payment of any fine. No fee, or accumulation of fees, in excess of the lesser of \$40

or 3% of the principal amount charged may be imposed in connection with the payment of any tax.

3. Notwithstanding the provisions of paragraph 2, (a) a minimum fee of \$1 may be imposed with respect to any transaction, (b) a fee may be imposed if the (i) fee is no greater than the fee charged by the financial institution or service provider accepting and processing credit card payments on behalf of the village, (ii) the financial institution or service providing accepting and processing the credit card payments was selected by competitive bid, and(iii) the village discloses the fee to the cardholder.

- D. Relief From Underlying Obligation: A person who makes a payment by credit card to the village shall not be relieved from liability for the underlying obligation except to the extent that the village realizes final payment of the underlying obligation in cash or cash equivalency acceptable to the village. If final payment is not made by the credit card issuer or other guarantor of payment in the credit card transaction, then the underlying obligation shall survive and the village shall retain all remedies for enforcement that would have applied if the credit card transaction had not occurred. A person making payment by credit card is not liable for any discount or fee paid to a credit card issuer or other party by the village.
- E. Liability Of Village Employees: A village employee who accepts payment by credit card in accordance with this section and any applicable rules established by the village, shall not incur personal liability for the final collection of the payment.



# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND REVENUE SUMMARY</u></b>				
FUND 10 - GENERAL FUND		3,323,454	3,199,324	(124,130)
FUND 20 - POLICE PROTECTION		1,315,515	2,106,786	791,271
FUND 30 - SOCIAL SECURITY		173,000	173,000	-
FUND 40 - AUDIT FUND		49,920	51,350	1,430
FUND 50 - LIGHTING FUND		2,700	2,700	-
FUND 60 - LIABILITY INSURANCE		78,628	87,275	8,647
FUND 70 - CROSSING GUARD		2,400	2,400	-
FUND 80 - UNEMPLOYMENT INSURANCE		13,000	13,000	-
FUND 90 - ROADS AND BRIDGES		1,546,000	1,546,000	-
FUND 95 - MOTOR FUEL TAX		30	30	-
FUND 96 - I.M.R.F.		4,200	4,500	300
FUND 97 - DEBT SERVICE		256,895	258,500	1,605
FUND 98 - DRUG/GANG/DUI		4,000	4,000	-
		<u>6,769,742</u>	<u>7,448,865</u>	<u>679,123</u>
<b><u>FUND EXPENDITURE SUMMARY</u></b>				
FUND 10 - GENERAL FUND		3,373,454	3,249,324	(124,130)
FUND 20 - POLICE PROTECTION		2,115,515	2,106,786	(8,729)
FUND 30 - SOCIAL SECURITY		173,000	173,000	-
FUND 40 - AUDIT FUND		49,920	51,350	1,430
FUND 50 - LIGHTING FUND		2,700	2,700	-
FUND 60 - LIABILITY INSURANCE		83,628	92,275	8,647
FUND 70 - CROSSING GUARD		2,400	2,400	-
FUND 80 - UNEMPLOYMENT INSURANCE		13,000	13,000	-
FUND 90 - ROADS AND BRIDGES		1,546,000	1,546,000	-
FUND 95 - MOTOR FUEL TAX		-	-	-
FUND 96 - I.M.R.F.		4,200	4,500	300
FUND 97 - DEBT SERVICE		256,895	258,500	1,605
FUND 98 - DRUG/GANG/DUI		4,000	4,000	-
		<u>7,624,712</u>	<u>7,503,835</u>	<u>(120,877)</u>
<b><u>FUND NET TOTAL</u></b>				
FUND 10 - GENERAL FUND		(50,000)	(50,000)	0
FUND 20 - POLICE PROTECTION		(800,000)	-	800,000
FUND 30 - SOCIAL SECURITY		-	-	-
FUND 40 - AUDIT FUND		-	-	-
FUND 50 - LIGHTING FUND		-	-	-
FUND 60 - LIABILITY INSURANCE		(5,000)	(5,000)	-
FUND 70 - CROSSING GUARD		-	-	-
FUND 80 - UNEMPLOYMENT INSURANCE		-	-	-
FUND 90 - ROADS AND BRIDGES		-	-	-
FUND 95 - MOTOR FUEL TAX		30	30	-
FUND 96 - I.M.R.F.		-	-	-
FUND 97 - DEBT SERVICE		-	-	-
FUND 98 - DRUG/GANG/DUI		-	-	-
		<u>(854,970)</u>	<u>(54,970)</u>	<u>800,000</u>



# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<u>Unassigned - Dept. 00</u>				
Property Tax - General Fund		1,245,527	1,070,518	(175,009)
Property Tax - Police Pension		712,077	757,001	44,924
State Sales Tax and Use Tax		130,000	150,000	20,000
State Income Tax		430,000	420,000	(10,000)
Building Permits/Zoning Certificates		75,000	70,000	(5,000)
Utility Tax - Telecommunications		140,000	110,000	(30,000)
Utility Tax - Natural Gas		100,000	125,000	25,000
Utility Tax - Electricity		220,000	220,000	-
Liquor/Raffle/Scavenger Licenses		1,200	1,200	-
Police Accident Reports		2,000	2,000	-
Copy Fees (Ordinances) **		-	-	-
Traffic Fines - Cook County		20,000	15,000	(5,000)
Vehicle Sticker Fees **		-	-	-
Interest Income		20,500	40,000	19,500
Supervisions Fees		5,000	4,500	(500)
Personal Property Replacement Tax		40,000	40,000	-
Overweight Permit Fees		35,000	44,000	9,000
Police "C" Tickets		25,000	15,000	(10,000)
BACOG Rent		3,100	3,320	220
Franchise Fees		80,000	80,000	-
Other Income		6,000	3,600	(2,400)
Surplus Property		15,000	10,000	(5,000)
Grant Revenue - Public Safety Equipment		10,500	10,000	(500)
Security Link System Fees **		-	-	-
Zoning/Petition Fees		1,000	-	(1,000)
Forfeited Drug Revenue **		-	-	-
Animal Services Reimbursements		1,000	500	(500)
Contributions/Donations		3,500	4,450	950
BCFPD Insurance Premium Reimbursements		2,050	3,235	1,185
<b>TOTAL FUND REVENUE</b>		<b>3,323,454</b>	<b>3,199,324</b>	<b>(124,130)</b>

**\*\* To be removed**

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<b><u>65 ILCS 5/8-3-1</u></b>				
<b><u>Administration - Dept. 01</u></b>				
Village Clerk		37,875	37,875	-
Village Treasurer		25,000	25,000	-
Office/Computer Supplies		7,000	9,600	2,600
Computer Equipment		1,000	1,000	-
Office Equipment		3,250	3,500	250
Telephone/Internet Services		9,500	6,300	(3,200)
Telephone Lease/Purchase		-	4,100	4,100
Vehicle Sticker Expense **		-	-	-
BACOG Assessments		24,667	25,486	819
Longevity Pay-Clerk		-	500	500
Meeting Expense		8,000	6,000	(2,000)
Dues and Subscriptions		8,800	6,000	(2,800)
Tuition/Travel Expense		5,000	5,000	-
Newsletter/Website		6,750	13,000	6,250
Computer Accessories **		-	-	-
Administrative Vehicle		1,000	2,000	1,000
Postage Expense		3,000	3,000	-
Messenger Service **		-	-	-
Payroll Services **		-	-	-
Broadband Data Services		5,500	5,500	-
Longevity Pay-Treasurer **		-	-	-
Transfer to E 911 Fund **		-	-	-
Web Services		8,000	9,360	1,360
Director of Administration		138,523	100,000	(38,523)
Longevity Pay-Administrator		2,000	-	(2,000)
Clerical Services		15,000	7,500	(7,500)
Deputy Treasurer **		-	-	-
Longevity Pay-Deputy Treasurer **		-	-	-
Communications Committee **		-	-	-
Director of Communications		21,000	21,000	-
Overtime		1,000	-	(1,000)
Special Events		6,100	7,000	900
Merchant Fees		1,500	3,000	1,500
Total Department Expenses		339,465	301,721	(37,744)

**\*\* To be removed**

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<b><u>Building Department - Dept. 02</u></b>				
Permit Administration		65,000	53,550	(11,450)
Outside Services		50,000	35,000	(15,000)
Printing and Supplies		1,000		(1,000)
Field/Office Equipment **		-		-
Vehicle Expense **		-		-
Office Expense		3,000	2,500	(500)
Inspections		17,000	16,000	(1,000)
Records Management		8,000	6,500	(1,500)
Surveying Services		-	100	100
Overtime **		-		-
		<hr/>	<hr/>	<hr/>
Total Department Expenses		144,000	113,650	(30,350)

\*\* To be removed

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<u>Health Services - Dept. 03</u>				
Animal Services		1,000	750	(250)
Board of Health		3,000	3,000	-
Potable Water		<u>6,200</u>	<u>2,000</u>	<u>(4,200)</u>
Total Department Expenses		10,200	5,750	(4,450)

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<u>Legal Services - Dept. 04</u>				
Village Attorney		140,000	140,000	-
Court Attorney		65,000	65,000	-
Other Legal Fees		40,000	40,000	-
Publication of Notices		2,500	2,000	(500)
Expert Witnesses		8,000	8,000	-
Court Reporters		7,000	7,000	-
Litigation Expense		100,000	100,000	-
Labor Relations		45,000	25,000	(20,000)
Planning/Zoning		35,000	35,000	-
FOIA Records Management		25,000	35,000	10,000
Open Meetings Act (OMA)		<u>25,000</u>	<u>1,000</u>	<u>(24,000)</u>
Total Department Expenses		492,500	458,000	(34,500)

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<b><u>Public Safety - Dept. 05</u></b>				
Restitution Exchange and Bond Transfer		1,000	1,000	-
Purchase or Lease Automobiles		63,000	65,000	2,000
Petroleum Supplies		70,000	70,000	-
Automobile Repairs		20,000	20,000	-
Tires		3,000	3,000	-
Telephone/Internet/Cable Services		15,000	2,500	(12,500)
BARN Network **		-	-	-
Radio Maintenance **		-	-	-
Squad Set Up		4,200	4,500	300
Police Communications Contract		5,000	8,000	3,000
Radar Repairs		3,600	3,500	(100)
Building Security/Maintenance		27,000	13,000	(14,000)
Police Lock Up Expense		750	500	(250)
Memberships and Dues		10,000	12,500	2,500
Uniforms		25,000	18,000	(7,000)
IT Consultant		25,000	23,000	(2,000)
Marking Vehicles		1,500	1,500	-
Training Expense		14,000	21,500	7,500
Shooting Program/Armory		13,500	8,000	(5,500)
Vehicular Expense		7,000	9,200	2,200
Employee Recognition Awards		1,000	1,000	-
Equipment Replacement		14,000	45,000	31,000
Office Expense		6,000	6,000	-
Office Supplies		4,500	4,000	(500)
Dispatch Consolidation Expense		16,470		(16,470)
Dispatch Services		206,750	185,000	(21,750)
Police Supplies		5,000	4,000	(1,000)
Towing Expense		500	500	-
Recruitment/Promotional		6,000	6,000	-
Professional Services/Counseling		4,000	3,000	(1,000)
Public Education Expense		1,000	1,000	-
Computer Software/Equipment		45,000	35,000	(10,000)
Disaster/Emergency		5,000	4,000	(1,000)
Furniture/Equipment		4,500	3,000	(1,500)
CALEA Expense		8,000	6,000	(2,000)
Public Safety Equipment		10,500	10,000	(500)
<b>Video In-Field Telematics *</b>	<b>XX</b>		21,000	21,000
Live-Scan Fees		5,200	5,200	-
Total Department Expenses		651,970	624,400	(27,570)

**\*\* To be removed**

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<b><u>Insurance - Dept. 06</u></b>				
Wellness Reimbursements		2,400	1,000	(1,400)
Employee Dental Plan		37,472	39,729	2,257
Workers Compensation Insurance		89,596	102,322	12,726
Employee Medical and Life		573,073	535,505	(37,568)
Vehicle/Physical Damage		2,106	3,862	1,756
Surety Bonds		2,950	2,950	-
Disability Insurance (LTD)		1,114	114	(1,000)
Property Insurance		5,251	5,529	278
Inland Marine/Computer Equipment		650	656	6
Asset Inventory		5,000	5,000	-
Property - Fire Station		3,230	3,235	5
Deductible Payments		15,000	15,000	-
<b>Employee Medical Premium Return *</b>	<b>XX</b>	<u>-</u>	<u>2,800</u>	<u>2,800</u>
Total Department Expenses		737,842	717,702	(20,140)

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<b><u>Municipal Buildings &amp; Grounds - Dept. 07</u></b>				
Building Improvements		60,000	35,000	(25,000)
Furniture and Equipment		5,000	5,000	-
Interior Building Maintenance		55,000	45,000	(10,000)
Exterior Building Maintenance		20,000	15,000	(5,000)
Grounds Maintenance		10,000	11,000	1,000
Contractual Services		2,500	4,200	1,700
Parking Lot Maintenance		2,000	2,000	-
Property Taxes		4,700	1,000	(3,700)
Landscape Restoration		29,000	29,000	-
Landscape Irrigation		1,200	1,200	-
Snow Removal		9,000	12,000	3,000
Safety and Security Equipment		3,000	3,000	-
<b>Generator *</b>	<b>XX</b>		39,000	
Fire Station Maintenance		<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total Department Expenses		236,400	237,400	(38,000)



# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 10 - GENERAL FUND</u></b>				
<u>Zoning and Planning - Dept. 08</u>				
Minutes-Planning and ZBA		8,000	8,000	-
Supplies/GIS/Printing		25,000	17,000	(8,000)
Engineering Services		6,000	3,000	(3,000)
Subdivision Review Costs		5,000	500	(4,500)
Professional Consultants		5,000	5,000	-
Equestrian Commission		-	100	100
Development Commission		-	100	100
		<hr/>	<hr/>	<hr/>
Total Department Expenses		49,000	33,700	(15,300)
<b><u>FUND 10 - GENERAL FUND</u></b>				
<u>Police Pension Fund - Dept. 99</u>				
Transfer to Police Pension Fund		<hr/> 712,077	<hr/> 757,001	<hr/> 44,924
Total Department Expenses		712,077	757,001	44,924
TOTAL FUND REVENUE		3,323,454	3,199,324	(124,130)
TOTAL FUND EXPENDITURES		3,373,454	3,249,324	(124,130)
<b>FUND 10 SURPLUS (DEFICIT)</b>		<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct *	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 20 - POLICE PROTECTION</u></b>				
<b>65 ILCS 5/11-1-1</b>				
Property Tax - Police Protection		1,310,515	2,101,786	791,271
Special Detail Income		5,000	5,000	-
Insurance Reimbursement				-
TOTAL FUND REVENUE		1,315,515	2,106,786	791,271
Police Chief		128,768	131,987	3,219
Supervisors (Sworn)		561,762	575,806	14,044
Patrol Officers		938,190	907,129	(31,061)
Patrol Officers - Part Time (Sworn)		54,000	54,000	-
Employees (Non-Sworn)		302,795	310,364	7,569
Overtime		90,000	90,000	-
Dispatchers/Record Clerks **		-	-	-
Educational Benefits		4,000	4,000	-
Employees (Non-Sworn) prior to 2016 **		-	-	-
Benefit Time Buy Out		10,000	10,000	-
Longevity Awards		26,000	23,500	(2,500)
TOTAL FUND EXPENDITURES		2,115,515	2,106,786	(8,729)
FUND 20 SURPLUS (DEFICIT)		(800,000)	-	800,000

**\* NOTE: The amounts listed in this Fund are prepared for planning purposes only and should not be relied upon in any other circumstance or context then as expressly provided in this note.**

**\*\* To be removed**

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 30 - SOCIAL SECURITY</u></b>				
<b>65 ILCS 5/21-110,110.1</b>				
Property Tax - Social Security		<u>173,000</u>	<u>173,000</u>	<u>-</u>
TOTAL FUND REVENUE		173,000	173,000	-
Social Security Taxes		<u>173,000</u>	<u>173,000</u>	<u>-</u>
TOTAL FUND EXPENDITURES		173,000	173,000	-
<b>FUND 30 SURPLUS (DEFICIT)</b>		-	-	-

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 40 - AUDIT FUND</u></b>				
<b>65 ILCS 5/8-8-8</b>				
Property Tax - Audit Fund		<u>49,920</u>	<u>51,350</u>	<u>1,430</u>
TOTAL FUND REVENUE		49,920	51,350	1,430
Annual Audit Expense		20,500	20,930	430
Hardware or Software Expense		500	500	-
Finance Consulting		19,200	19,800	600
Records Management		4,320	4,600	280
Payroll Services		<u>5,400</u>	<u>5,520</u>	<u>120</u>
TOTAL FUND EXPENDITURES		49,920	51,350	1,430
FUND 40 SURPLUS (DEFICIT)		-	-	-

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 50 - LIGHTING FUND</u></b>				
<b>65 ILCS 5/11-80-5</b>				
Property Tax - Lighting Fund		<u>2,700</u>	<u>2,700</u>	<u>-</u>
TOTAL FUND REVENUE		2,700	2,700	-
Municipal Street Lighting		<u>2,700</u>	<u>2,700</u>	<u>-</u>
TOTAL FUND EXPENDITURES		2,700	2,700	-
<b>FUND 50 SURPLUS (DEFICIT)</b>		-	-	-

**VILLAGE OF BARRINGTON HILLS**  
**2018 Approved Budget**

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 60 - LIABILITY INSURANCE</u></b>				
<b>745 ILCS 10/9-107</b>				
Property Tax - Liability Insurance		<u>78,628</u>	<u>87,275</u>	<u>8,647</u>
TOTAL FUND REVENUE		78,628	87,275	8,647
General Liability Policy		9,867	11,938	2,071
Vehicle Liability Policy		7,037	10,292	3,255
Employment Practice Liability		3,125	3,072	(53)
Law Enforcement Policy		12,524	11,906	(618)
Public Entity Management		4,013	5,005	992
Excess Liability Policy		42,062	45,062	3,000
Deductible Payments		<u>5,000</u>	<u>5,000</u>	<u>-</u>
TOTAL FUND EXPENDITURES		83,628	92,275	8,647
<b>FUND 60 SURPLUS (DEFICIT)</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 70 - CROSSING GUARD</u></b>				
<b>65 ILCS 5/11-80-23</b>				
Property Tax - Crossing Guard		<u>2,400</u>	<u>2,400</u>	<u>-</u>
TOTAL FUND REVENUE		2,400	2,400	-
Crossing Guard Salary		<u>2,400</u>	<u>2,400</u>	<u>-</u>
TOTAL FUND EXPENDITURES		2,400	2,400	-
<b>FUND 70 SURPLUS (DEFICIT)</b>		-	-	-

**VILLAGE OF BARRINGTON HILLS**  
**2018 Approved Budget**

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b>FUND 80 - UNEMPLOYMENT INSURANCE</b>				
<b>745 ILCS 10/9-107</b>				
Property Tax - Unemployment		<u>13,000</u>	<u>13,000</u>	<u>-</u>
TOTAL FUND REVENUE		13,000	13,000	-
Unemployment Taxes		<u>13,000</u>	<u>13,000</u>	<u>-</u>
TOTAL FUND EXPENDITURES		13,000	13,000	-
<b>FUND 80 SURPLUS (DEFICIT)</b>		-	-	-



# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 90 - ROADS AND BRIDGES</u></b>				
<b>65 ILCS 5/11-81-1</b>				
Property Tax - Roads & Bridges		1,471,000	1,471,000	-
Miscellaneous Revenue			-	-
Roads & Bridges Township Taxes		<u>75,000</u>	<u>75,000</u>	-
<b>TOTAL FUND REVENUE</b>		<b>1,546,000</b>	<b>1,546,000</b>	<b>-</b>
Road Maintenance Contracts		960,000	922,000	(38,000)
Snowplowing Contracts		220,000	220,000	-
Mowing/Cleanup Contracts		70,000	70,000	-
Sign Purchase/Installation		12,000	12,000	-
Drain Management		40,000	40,000	-
Engineering Fees		180,000	180,000	-
Road Striping		1,000	25,000	24,000
Equipment Maintenance		1,000	1,000	-
Road Patching Contracts		20,000	15,000	(5,000)
Equipment Purchases		1,000	1,000	-
Bridge Inspections		1,000	10,000	9,000
Bridge Restoral Expense		40,000	40,000	-
Bridge Restoral Engineering Fees	<b>xx</b>	<u></u>	<u>10,000</u>	
<b>TOTAL FUND EXPENDITURES</b>		<b>1,546,000</b>	<b>1,546,000</b>	<b>(10,000)</b>
<b>FUND 90 SURPLUS (DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>10,000</b>

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 95 - MOTOR FUEL TAX</u></b>				
<b>35 ILCS 505/8</b>				
Interest Income		30	30	-
Motor Fuel Tax Allotments		-	-	-
		<hr/>	<hr/>	<hr/>
TOTAL FUND REVENUE		30	30	-
Motor Fuel Tax Expense		-	-	-
		<hr/>	<hr/>	<hr/>
TOTAL FUND EXPENDITURES		-	-	-
FUND 95 SURPLUS (DEFICIT)		30	30	-

**VILLAGE OF BARRINGTON HILLS**  
**2018 Approved Budget**

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 96 - I.M.R.F.</u></b>				
<b><u>40 ILCS 5/7-171</u></b>				
Property Tax - I.M.R.F.		<u>4,200</u>	<u>4,500</u>	<u>300</u>
TOTAL FUND REVENUE		4,200	4,500	300
I.M.R.F. Expense		<u>4,200</u>	<u>4,500</u>	<u>300</u>
TOTAL FUND EXPENDITURES		4,200	4,500	300
<b>FUND 96 SURPLUS (DEFICIT)</b>		-	-	-

# VILLAGE OF BARRINGTON HILLS

## 2018 Approved Budget

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 97 - DEBT SERVICE *</u></b>				
<b><u>VBH ORD 03-13A</u></b>				
Property Tax - Debt Service		<u>256,895</u>	<u>258,500</u>	<u>1,605</u>
TOTAL FUND REVENUE		256,895	258,500	1,605
Principal		230,000	240,000	10,000
Interest		<u>26,895</u>	<u>18,500</u>	<u>(8,395)</u>
TOTAL FUND EXPENDITURES		256,895	258,500	1,605
<b>FUND 97 SURPLUS (DEFICIT)</b>		-	-	-

\* Amounts posted per EMMA, Municipal Securities Board Website.

**VILLAGE OF BARRINGTON HILLS**  
**2018 Approved Budget**

	New Acct	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FUND 98 - DRUG/GANG/DUI</u></b>				
<b><u>VBH ORD 06-05,06</u></b>				
Drug/Gang/DUI Revenue		<u>4,000</u>	<u>4,000</u>	<u>-</u>
TOTAL FUND REVENUE		4,000	4,000	-
Drug/Gang/DUI Expense		<u>4,000</u>	<u>4,000</u>	<u>-</u>
TOTAL FUND EXPENDITURES		4,000	4,000	-
<b>FUND 98 SURPLUS (DEFICIT)</b>		-	-	-